

PRESIDENT WILSON URGES TAX AND TARIFF READJUSTMENT AND ADVISES BUDGET SYSTEM

Permanence

This bank is a Permanent Institution. It has its roots deep in the business life of the community. It represents the security of this people. It invites your co-operation.

HOWARD NATIONAL BANK

Waiting for Something to Turn Up

The real man is the man who turns something up. He is not a plaything of chance. He coerces opportunity.

When you put your money in the Bank you are preparing the means by which, when the chance comes, you can turn something up. Let this Bank help you.

CITY TRUST COMPANY

FRANKLIN POSTMASTER IN THE COUNTY JAIL

Wesley R. Whitney, for Seven Years in Charge of Uncle Sam's Mail, Held for Trial on Charge of Embezzling About \$2,000

Wesley Ray Whitney, for the last seven years postmaster at Franklin, is in the Chittenden county jail awaiting trial in the United States court on a charge of embezzling about \$2,000 from the post office of which he had charge. He was arraigned Saturday before United States Commissioner, J. J. Enright, when bail was fixed in the sum of \$2,000. This amount he has thus far been unable to raise.

NEW INSURANCE TAX LAW BLANKS READY

Montpelier, Nov. 28.—The commissioner of taxes has just had blanks printed for the administration of the new tax law passed by the legislature last month. The blanks for taxing insurance written in this State by companies not authorized by the insurance to do business in Vermont. It has been the practice for a number of years for many insurance companies not to obtain a license from the insurance commissioner, but to write through mail and indirectly, so as to avoid paying taxes on their premiums received from business in this State. Of course such companies have been in a position to grant better rates than the regular companies lawfully doing business in the State. This was a matter which the legislature of 1919 sought to remedy and incidentally to provide some additional revenue for the State.

CALEDONIA COUNTY COURT OPENS SESSIONS

St. Johnsbury, Dec. 2.—The December term of the Caledonia county court opened today. Judge Frank L. Fish presiding. The first case to be tried will be that of Philip K. Beck vs. Mrs. Margaret N. Heywood for alleged injuries to the plaintiff as the result of an automobile collision two years ago. When the jury was empaneled the court excluded C. A. Aldrich of Sutton who asked to be excused because he was the only blacksmith in town and could not get anyone to take his place.

BURNED BY COFFEE

Mrs. Elda Gardner of Pownal Center was painfully burned the other day when she tripped while carrying several quarts of hot coffee at a house supper. A portion of the liquid burned her about the body.

WHITNEY'S THEFTS AMOUNT TO \$3,100

Former Postmaster at Franklin Worked Scheme With Money Orders by Which to Get Funds to Play the Stock Market, Where He Lost Heavily

It has been learned that the total amount of Wesley Ray Whitney's pecuniations from the office of which he was postmaster at Franklin is about \$3,100. Whitney is not loath to talk about his case to the officials and it is evidently his intention to plead guilty at the earliest opportunity to embezzlement. The time which elapsed from the beginning of his stealing until he left Franklin was about a year, and from the manner in which he stole the money he knew that any attempt to cover up his thefts would be fruitless in the end as they were bound to be discovered after the lapse of a certain amount of time. Whitney had been in the habit of writing out the money orders for those who purchased them there because he could do it much faster and many of those wanting the orders could not write. When he began stealing, he filled out the blank order to any amount he desired, just as anyone would fill out a check, and he entered up a smaller amount on the stub. For instance if he took an order for \$100 he would fill in the blank which remains in the office for perhaps one dollar and leave the money in the postoffice. By this method he made money enough to keep his end up in the stock market for some time. He played "seven metals" and at one time was ahead of the game several hundreds of dollars. He had been in the office for some time with him he would have been much more ahead. In the long run, he lost heavily and toward the last was in Boston most of the time cashing forged money orders to play himself with the means to play the market.

ANNAPOLIS WINS FROM WEST POINT, 6 TO 0

Charles King's Two Goals From Placement Do the Trick. New York, Nov. 29.—Through the drab, foggy fog up at the Polo Grounds yesterday afternoon the Blue and Gold of the United States Navy waved in triumph when Charles King, the right tackle of the Annapolis eleven, twice booted the ball between the Army goal posts and sent the big West Point team down to defeat by a score of 6 to 0. This modest young midshipman's unerring foot sent the ball over for the first score in the second period from the 25-yard line, and again, in the gathering dusk of the fourth period, he kicked another goal from placement from the 25-yard mark. Not since 1912 has Annapolis lunched the West Point team, and in that year the team was accomplished in the same way. John Brown kicking two goals from placement as King did yesterday.

The cold, misty rain which fell throughout the game did not dampen the ardor of the lads from Uncle Sam's service academies, and the 45,000 spectators, who banked all sides of the gridiron laughed and cheered in their faces and stayed until long after the battle was over to see the Navy's celebration of joy which they had been waiting seven long years to stage. The rain-soaked gathering broke loose at the game's end and joined with the midshipmen when they broke loose in hysterical excitement.

Complete Cemetery Records

Montpelier, Dec. 2.—The returns made thus far to the secretary of State show that 25 towns have complied with the recent laws governing the filing their cemetery records in the office of the secretary before January 1. One hundred and fifty towns have applied for the blanks upon which to make their report, but thus far only 25 out of 25 towns have reported.

Washington, Dec. 2.—The text of President Wilson's message to Congress is as follows: To the Senate and House Representatives: I sincerely regret that I cannot be present at the opening of this session of the Congress. I am thus prevented from presenting in as direct a way as I could wish the many questions that are pressing for solution at this time. Happily, I have the advantage of the advice of the heads of the several executive departments who have kept in close touch with affairs in their detail and whose thoughtful recommendations I earnestly second. In the matter of the railroad and the readjustment of their affairs, growing out of federal control, I shall take the liberty at a later day of addressing you.

I hope that Congress will bring to a conclusion at an early date the legislation relating to the establishment of a budget system. That there should be one single authority responsible for the making of all appropriations and that appropriations should be made not independently of each other, but with reference to one single comprehensive plan of expenditures properly related to the nation's income, there can be no doubt. I believe the burden of preparing the budget must, in the nature of the case, if the work is to be properly done and responsibility concentrated in one place, rest upon the executive. The budget so prepared should be submitted to an approved or amended by a single committee of each house of Congress and no single appropriation should be made by the Congress, except such as may be included in the budget prepared by the executive. In the particular committee of Congress charged with the budget legislation.

Another and not less important aspect of the problem is the ascertainment of the economy and efficiency with which the moneys appropriated are expended. Under existing law the audit is for the purpose of ascertaining whether expenditures have been lawfully made within the appropriations. No one is authorized or equipped to ascertain whether the money has been spent wisely, economically and effectively.

The auditors should be highly trained officials with permanent tenure in the treasury department, free of obligations to, or motives of consideration for this or any subsequent administration and authorized and empowered to examine into and make reports upon the methods employed and the results obtained by the executive departments of the government. Their reports should be made to the congress and to the secretary of the treasury.

MUST SIMPLIFY TAXATION I trust that the congress will give its immediate consideration to the problem of simplifying the application of the income and profits taxes has become an immediate necessity. These taxes performed indispensable service during the war. They must, however, be simplified, not only to save the taxpayer inconvenience and expense, but also to make certain and definite.

With reference to the details of the revenue law, the secretary of the treasury and the commissioner of internal revenue will lay before you for your consideration certain amendments necessary or desirable in connection with the administration of the law—recommendations which have my approval and support. It is of the utmost importance that in dealing with this matter the present law should not be disturbed as far as regards taxes for the calendar year 1920, payable in the calendar year 1921. The congress might well consider whether the higher rates of income and profit taxes in peace times be sooner and more effectively produced by revenue and whether the means not, on the contrary be destructive of business activity and productive of waste and inefficiency. There is a point at which in peace times high rates of income and profits taxes discourage energy, promote the cost of production, encourage extravagant expenditures and produce industrial stagnation with consequent unemployment and other attendant evils.

PROBLEM NOT EASY ONE. A fundamental change has taken place with reference to the position of America in the world's affairs. The prejudices and passions engendered by decades of controversy between two schools of political and economic thought—the one believers in protection of American industries, the other believers in tariff for revenue only—must be submerged in the single effort of the public interest in the light of utterly changed conditions. Before the war America was heavily the debtor of the rest of the world and the interest payments she had to make to foreign countries on American securities had been a heavy burden. She had purchased a large proportion of the American securities previously held abroad, has loaned some \$9,000,000 to foreign governments, and has built her own ships.

Our favorable balance of trade has thus been greatly increased and Europe has been deprived of the means of meeting it hereafter existing. Europe can have only three ways of meeting the favorable balance of trade in peace times, by imports into this country of goods or goods, or by establishing new credits. Europe is in no position at the present time to ship gold to us nor could we contemplate large further imports of gold into this country without concern. The time has nearly passed for international governmental loans and it will take time to duplicate this country a market for foreign securities. Anything, therefore, which would tend to prevent foreign countries from selling their exports to our country could only have the effect of preventing them from paying for our exports and therefore of preventing the exports from being made. The productivity of the country greatly stimulated by the war must find an outlet for its exports to foreign countries and all measures taken to prevent imports will be equally effective in preventing exports, for the machinery of production, including the machinery of the country with credit to carry unsold products and produce industrial stagnation and unemployment.

NO MORE ISOLATION. If we want to sell, we must be prepared to buy. Whatever, therefore, may have been our views during the period of growth of this end has been our adjusting our own economic life to a changing condition growing out of the fact that American business is full grown and that America is the greatest capitalist in the world.

No policy of isolation will satisfy the growing needs and opportunities of America. The provincial standards and policies of the past, which have held American business as if in a straight jacket must yield and give way to the

needs and exigencies of the new day in which we live. A day full of hope and promise for American business if it will but take advantage of the opportunity that are ours for the asking. The recent war has ended our isolation and thrown upon us a great duty and responsibility. The United States must share the expanding world markets. The United States must be open to the opportunity with the other nations of the world and that through the process of friendly co-operation and fair competition, the legitimate interests of the nations concerned may be successfully and equitably adjusted.

There are other matters of importance upon which I urged action at the last session of Congress which are still pressing for solution. I am sure it is not necessary for me again to remind you that there is one immediate and very practical which we should meet in the coming year. It is a matter of recognition and relief to our soldiers. I can do no better than to quote from my last message urging this consideration.

OUR RETURNING SOLDIERS. We must see to it that our returning soldiers are assisted in every practicable way to find the places for which they are fitted in the daily work of the country. This can be done by developing and maintaining upon an adequate scale the admirable organization created by the department of labor for placing men seeking work and it can also be done, in at least one very great field, by creating a new opportunity for individual enterprise. The secretary of the interior has pointed out the way by which returning soldiers may be helped to find and take up land in the hitherto undeveloped regions of the country which the federal government has already prepared for the purpose of re-education, and also on many of the out-croings and neglected areas which lie within the limits of the older States; and I once more take the liberty of recommending very urgently that his plans shall receive the immediate and substantial support of the Congress.

TARIFF LEGISLATION. In the matter of tariff legislation, I beg to call your attention to the statements contained in my last message urging legislation with reference to establishment of the chemical and dyestuffs industry in America.

Among the industries to which special consideration should be given is that of the manufacture of dyestuffs and related chemicals. Our complete dependence upon foreign supply for these materials means the interruption of trade a cause of exceptional economic disturbance. The close relation between the manufacture of dyestuffs, on the one hand and of explosives and poisonous gases on the other, moreover, has given the industry an exceptional strategic value. Although the United States will gladly and unhesitatingly join in the program of international disarmament, it will, nevertheless, be a policy of obvious prudence to make certain suggestions for maintenance of a permanent supply of chemicals and allied industry, with which we will be brought into competition, and may well be again, a thoroughly knit monopoly capable of exercising a competition of a peculiarly insidious and dangerous kind.

MUST INCREASE FOOD SUPPLY. During the war the farmer performed a vital and willing service of the nation. By materially increasing the production of food and other necessities, he has allied with the increased amounts of food necessary to keep their immense armies in the field. He indubitably helped to win the war. But there is now scarcely less need of increasing the production of food and the necessities of life. I ask the Congress to consider the possibility of encouraging effort along these lines. The importance of doing everything possible to promote production along economical lines, to improve marketing, and to make rural life more attractive and healthful is obvious. I would urge approval of any plan already proposed, and I would urge the secretary of agriculture to secure the essential facts required for the proper study of this question, through the proposed enlarged programs for farm management studies and crop estimates.

I would urge also, the continuance of food laws and regulations, and the building up of needed sanitary and educational facilities in the localities. Perhaps the way might be cleared for many of these desirable reforms by a fresh, comprehensive survey made of rural conditions by the United States department of agriculture, and the agricultural agencies responsible for leadership.

POLITICAL RESTLESSNESS. I would call your attention to the wide spread condition of political restlessness in our body politics. The causes of this unrest, while various and complicated, are superficial rather than deep-seated. Broadly they arise from or are connected with the failure of our government to implement its policy at a just and permanent peace permitting return to normal conditions, from the frustration of radical theories from seeking European centers pending such delay, from heartless profiteering resulting in the impoverishment of the masses, from the machinations of personable and malevolent agitators. With the return to normal conditions, this unrest will rapidly disappear. In the meantime, it does much evil. It seems to me that in dealing with this situation, measures should not be impetuous or drastic but should seek rather to remove the cause. It should endeavor to bring our country back steadily to a peace basis, with ameliorated living conditions upon the minimum of restrictions upon personal liberty that is consistent with our reconstruction problems. And I should endow the federal government with power to deal in its criminal courts with those persons who by violent methods would abrogate our free institutions. With the free expression of opinion and with the advocacy of orderly political changes, however, fundamental there must be no interference, but towards passion and malevolence tending to incite crime and insurrection under guise of political evolution there should be no lenency.

Legislation to this end has been recommended by the attorney-general and should be enacted. In this direction I would call your attention to my recommendations on August 8 pointing out legislative measures which would be effective in controlling and bringing down the present cost of living, which contributes largely to this unrest. On only one of these recommendations has the Congress acted. If the government's campaign is to be effective it is necessary

that the other steps suggested should be acted on at once.

WHAT LABOR DEMANDS. To analyze the particulars in the demands of labor is to admit the justice of their complaint in many matters that lie at their basis. The workman demands an adequate wage, sufficient to permit him to live in comfort, unimpeded by the fear of poverty and want in his old age. He demands the right to live and the right to work amidst sanitary surroundings, both in home and workshop, surroundings that develop and do not retard his own health and well being; and the right to provide for his children's wants in the matter of health and education. In other words, it is his desire to make the conditions of his life and the lives of those dear to him tolerable and easy to bear. The principle regarding labor laid down in the covenant of the League of Nations offers us the way to industrial peace and conciliation. No other road lies open to us. Not to pursue this one is longer to invite anarchy, bitterness and antagonism, which in the end only leads to industrial and social disaster. The unwilling workman is not a profitable servant. An employee whose industrial life is hedged about by hard and unjust conditions which he does not create and over which he has no control, lacks that the spirit of enthusiasm and volunteer effort which are the necessary ingredients of a great producing entity. Let us be frank about this solemn matter.

The evidences of world-wide unrest, which manifest themselves in violence throughout the world bid us pause and consider the means to be used to stop the spread of this contagious thing before it saps the very vitality of the nation itself. Do we gain strength by withholding our support from the business of statesmen to treat these manifestations of unrest which meet us on every hand as evidences of an economic disorder, and to apply constructive remedies wherever necessary being sure that in the application of the remedy we touch not the vital issues of our industrial and economic life? There can be no recession of the tide of unrest until legislative enactments are set up to stem that tide.

GOVERNMENTS must recognize the right of individuals to strike for human objects that have at their base the mutual protection and welfare of those engaged in all industries. Labor must not be longer treated as a commodity. It must be regarded as the activity of human beings, possessed of deep yearnings for a reasonable return upon their best thoughts to repair and replenishment of his machinery so that its usefulness will not be impaired and its power to produce may always be at its height and kept in full vigor and motion. No less than the right to work for the human machine, which after all propels the machinery of the world and is the great dynamic force that lies back of all industry and progress. Return to the old standards of wage and industry in employment are unthinkable. The terrible treason of war has just ended an era of standstill in these vital human matters which America might well accept as an example, not to be followed, but studiously to be avoided. Europe made labor the differential, and the price of it all in serenity and antagonism and unrested industry.

The right of labor to live in peace and comfort must be recognized by governments and America should be the first to lay the foundation stones upon which industrial peace should be built.

Labor not only is entitled to an adequate wage, but capital should receive the same return upon its investment, and is entitled to protection at the hands of the government in every emergency. No government worthy of the name can "play" the elements against each other. For there is a mutuality of interest between them which the government must seek to express and to safeguard at all cost.

The right of individuals to strike is inviolate and ought not to be interfered with by any process of government, but there is a predominant right and that is the right of government to protect all its people and to assert its power and majesty against the challenge of any class. The government, when it asserts that right, seeks not to antagonize a class, but simply to defend the right of those people as against the intractable and inhuman power which is done by the attempt of any class to assume power that only government itself has a right to exercise as a protection to all.

In the matter of international disputes which have led to war, statesmen have sought to set up as a remedy for war, the flow of trade and the settlement of industrial disputes, by the establishment of a tribunal, fair and just alike to all, which will settle industrial disputes which in the past have led to war. "Conscience" America, witnessing the consequences which have followed out of such disputes between the contending forces must not admit itself impotent to deal with these matters by means of peaceful processes. Surely there must be some method of bringing together in a council of peace and amity the two great interests out of which we come, labor and capital, in their operation, a day that will make for more comfort and happiness in living and a more tolerable condition among all classes of men. Certainly human intelligence can define some means for adjusting the differences between capital and labor.

This is the hour of test and trial for America. By her prowess and strength, and the indomitable courage of her soldiers she demonstrated her power to vindicate on foreign battle fields her conception of liberty and justice. Let her influence as a mediator between capital and labor be even more potent. Her failure to settle matters to purely domestic concern be proclaimed to the world. There are those in this country who threaten direct action to force their will upon a majority. Europe to-day with its blood-stained arms, is a painful object lesson of the power of minorities. It makes little difference what minority it is, whether capital or labor, or any other class; no sort of privilege will ever be permitted to dominate this country. We are a partnership or nothing that is worth while. We are a democracy where the majority are the masters of all the hopes and purposes of the men who founded this government have been defeated and forgotten. In America there is but one way by which great reforms can be accomplished and the relief sought by the building up of a comradeship of passion and unrest, to be self contained and sure. The instrument of all reform in America is the straight road

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of justice to all classes and conditions of men. Men have but to follow this road to realize the full fruition of their objects and purposes. Let those beware who would take the shorter road of disorder and revolution. The right road is the road of justice and orderly process.

G. A. DAVIS OF WINDSOR DIES

Was One of the Oldest Practising Attorneys in the State—Businessman and Legislator

Windsor, Nov. 30.—In the death of Gilbert A. Davis which took place at his home in this town early yesterday morning, Vermont loses one of the oldest practicing lawyers in the State and a successful business man. He was born in Chester, December 18, 1835, attended the public schools of his native town and Center Academy; studied law with Washburn & Marsh at Woodstock and was admitted to practice in that town in May, 1859.

He built up a good practice in Ferrisville, staying there until 1872, removed to Windsor in that year and has lived here ever since. He was interested in many enterprises, at one time being president of the Windsor Machine Company, which later sold out to the National Amusement Company. He was an extensive dealer in real estate and insurance agent and one of the most successful attorneys at the bar of Windsor county.

He represented Reading in the Legislature at Montpelier for two terms; was a State senator for one term and had been state's attorney for Windsor county. Had held many other town and county offices. He was United States referee in bankruptcy for many years and rounded out his career by being elected assistant judge of the Windsor county in 1918 to the republic.

He compiled the school laws of Vermont some years ago and had written a history of Reading, in two volumes, besides contributing many articles for newspapers and magazines on various subjects. He was a member of the Vermont Historical Society, various Masonic bodies and of the I. O. O. F., and attended the Old South Congregational Church of Windsor for many years, writing a history of that organization at one time.

His illness was from an attack of indigestion, followed by hemorrhage, less than a week ago. In the last two or three days he lapsed into unconsciousness from which he did not rally. His widow, Mrs. Della I. (Bolles) Davis, with whom he has lived for seven years, survives him, also a son, Gilbert P. Davis, who has been associated with his father in the law business for several years; a daughter, Mrs. Stanley E. Carleton of Oak Park, Ill., and two grandchildren, also a brother in Minneapolis, Minn.

The funeral will be held from his late residence on State street at 120 p. m. December 1. It is expected that there will be a large attendance of the legal fraternity and of the various organizations of which he was a member. The exercises will be conducted by Rev. B. A. Lucas, pastor of the Old South Congregational Church and lay reader in the Methodist Church in Acutey cemetery in this town.

MIDDLEBURY ENGLISH SCHOOL

Unique Summer Session to Be Established at Broad Loaf Inn Next Season

Middlebury, Nov. 28.—In the Green Mountains 12 miles from Middlebury toward the summit of the Ripton-Hancock Peak, a new step, which will connect the Inn with the educational work of the institution through its summer session. The present step is not intended to displace the old guests, but is an evidence of the intention of the college to operate the plant to its full capacity during the summer months, which shall at once be congenial to the old constituency and connect the property with the educational work of the college.

Broad Loaf is admirably situated for a summer school and with the prestige gained through the success of the unique modern language schools, which now tax the housing facilities of the college campus, Middlebury should begin her new school of English under favorable conditions. The aim of the school will be to do for teachers and students of the English language and literature what the Spanish and French schools have done for the teachers of those languages and for the students who prove as successful in this new attempt as in her romance language schools, she will contribute materially to the cause of good English teaching throughout the United States.

The organization of the English school at Broad Loaf will be in the hands of Dr. Edward D. Collins, the permanent director of the Middlebury summer session.

OIL STOVE EXPLOSION DESTROYS NEWPORT HOUSE

Newport, Dec. 2.—The home of Earl L. Brown on Highland avenue was totally destroyed by fire about eleven o'clock this morning. The fire was caused by the explosion of an oil stove. Mrs. Brown was preparing the noonday meal and had placed a cake in the oven just a few moments before the explosion. She was in the kitchen and hearing the noise rushed to the kitchen to find it in flames. An alarm was quickly rung in but the response was a little slow owing to the icy streets, and the fire company could do little but prevent the neighborhood from being threatened by a fire which broke out only a few feet away. Fortunately the wind was due north which doubtless saved the nearby buildings. Mr. Brown, who is taller in the Newport National bank makes a conservative estimate of the loss at not less than \$50,000 with an insurance of \$150,000. The house was of the bungalow type and had been built four years.

ASSISTANT JUDGE

Charles H. Scott of Plymouth Appointed for Windsor County

Montpelier, Dec. 2.—Charles H. Scott of Plymouth has been appointed by Gov. P. W. Clement as assistant judge in Windsor county, in place of Gilbert A. Davis, who died Saturday at the age of 84 years. Mr. Scott was a candidate in the primaries for the